



## Application for Retail Sales Tax Exemption Certificate for Livestock Nutrient Management Equipment & Facilities

Unified Business Identifier (UBI) / Tax Reporting Account  
(TRA) Number (if applicable) \_\_\_\_\_

Federal Employer Identification Number (FEIN) (if applicable) \_\_\_\_\_

Type of Entity: ☐ Individual ☐ Corporation ☐ Sole Proprietor ☐ Partnership ☐ Other (Explain) \_\_\_\_\_

Applicant Name \_\_\_\_\_

Farm/Feeding Operation Name \_\_\_\_\_

**Farm/Feeding Operation Address** \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Mailing Address** \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Phone Number ( ) \_\_\_\_\_ E-mail Address \_\_\_\_\_

I, the undersigned applicant, certify (check one):

- ☐ I am licensed to produce milk under chapter 15.36 RCW and have a certified dairy nutrient management plan.
  - My Milk Producer License number is: \_\_\_\_\_
  - Date Dairy Nutrient Management Plan approved: \_\_\_\_\_
- ☐ I own an animal feeding operation and have a permit issued under chapter 90.48 RCW
  - Date State Waste Discharge and/or National Pollutant Discharge Permit issued: \_\_\_\_\_
- ☐ I own an animal feeding operation and have a nutrient management plan approved by a conservation district as meeting natural resource conservation service field office technical standards guidelines.
  - Date Nutrient Management Plan approved: \_\_\_\_\_
  - Name of Approving Conservation District: \_\_\_\_\_

I, the undersigned applicant, understand that the sales and use tax exemption is limited to the following purchases:

- Made **after** a livestock management plan is certified under chapter 90.64 RCW, approved as part of the permit issued under chapter 90.48 RCW, or is approved by a conservation district as required by ESHB 3222 (chapter 151, Laws of 2006);
- Services rendered in respect to operating, repairing, cleaning, altering, or improving of livestock nutrient management equipment and facilities; and
- Tangible personal property that becomes an ingredient or component of livestock nutrient management equipment and facilities.

Applicant Name _____	Title _____
Applicant Signature _____	

*Send completed application to:*

Department of Revenue  
Taxpayer Account Administration  
Attn: Debora Hadley  
PO Box 47476  
Olympia, WA 98504-7476

***Keep a copy of this application for your records***

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**What do the retail sales and use tax exemptions for livestock nutrient management equipment and facilities apply to?**

RCW 82.08.890 and chapter 151, Laws of 2006, exempt purchases of:

- Services rendered in respect to operating, repairing, cleaning, altering, or improving of existing livestock nutrient management equipment and facilities.
- Tangible personal property that becomes an ingredient or component of existing livestock nutrient management equipment and facilities.

**Who is eligible for the exemptions?**

The exemptions are available to a person who:

- Is licensed to produce milk under chapter 15.36 RCW and has a certified dairy nutrient management plan as required by chapter 90.64 RCW;
- Owns an animal feeding operation and has a permit issued under chapter 90.48 RCW; or
- Owns an animal feeding operation and has a nutrient management plan approved by a conservation district as meeting natural resource conservation service field office technical guide standards.

**What are "livestock nutrient management equipment and facilities?"**

"Livestock nutrient management equipment and facilities" are machinery, equipment, and structures used exclusively to handle and treat livestock manure. Examples include aerators, agitators, alley scrapers, augers, dams, gutter cleaners, loaders, lagoons, pipes, pumps, separators, and tanks. It also includes items that become an ingredient or component of the equipment and facilities, including repair and replacement parts.

**What is an "animal feeding operation"?**

"Animal feeding operation" is a lot or facility, other than an aquatic animal production facility, where the following conditions are met:

- Animals, other than aquatic animals, have been, are, or will be stabled or confined and fed or maintained for a total of forty-five days or more in any twelve-month period; and
- Crops, vegetation, forage growth, or postharvest residues are not sustained in the normal growing season over any portion of the lot or facility.